

EIGHTH WARD VOLUNTEER FIRE DEPARTMENT, INC.

ANNUAL FINANCIAL STATEMENTS

As of and for the Year Ended December 31, 2010

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 8-24-11

PHIL HEBERT
CERTIFIED PUBLIC ACCOUNTANT
A PROFESSIONAL ACCOUNTING CORPORATION

**Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana**

Annual Financial Statements

As of and for the Year Ended December 31, 2010

Contents

	<u>Page</u>
Accountant's Review Report	1
Annual Financial Statements:	
Statement of Financial Position	3
Statements of Activities	4
Statements of Cash Flows	5
Notes to the Financial Statements	6 - 10
Agreed-upon Procedures:	
Independent Accountant's Report on Applying Agreed-Upon Procedures	11 - 13
Schedule of Prior Year Findings	14
Louisiana Attestation Questionnaire	15 - 17

MEMBER
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MEMBER
Society of Louisiana
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Accountant's Review Report

To the Board of Directors
Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana 70455

I have reviewed the accompanying statement of financial position of Eighth Ward Volunteer Fire Department, Inc. (a nonprofit corporation) as of December 31, 2010, and the related statements of activities and cash flows for the year then ended. A review includes primarily applying analytical procedures to management's financial data and making inquiries of Eighth Ward Volunteer Fire Department, Inc.'s management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the review in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance that there are no material modifications that should be made to the financial statements. I believe that the results of my procedures provide a reasonable basis for my report.

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in conformity with accounting principles generally accepted in the United States of America.

Sincerely

Phil Hebert

Phil Hebert, CPA
A Professional Accounting Corporation

May 25, 2011

Financial Statements

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Statement of Financial Position
December 31, 2010

Assets

Current Assets:

Cash and Cash Equivalents	\$ 509,181
Receivables:	
Fire Protection District No. 2 Contract Fees	<u>45,938</u>

Total Current Assets 555,119

Property and Equipment:

Land	51,880
Buildings	84,097
Equipment	29,782
Vehicles	335,086
Accumulated Depreciation	<u>(140,093)</u>

Total Property and Equipment 360,752

Total Assets \$ 915,871

Liabilities and Net Assets

Current Liabilities:

Accounts Payable	\$ 5,423
Payroll Liabilities	1,247
Due to Tangipahoa Parish Council	<u>-</u>

Total Current Liabilities 6,670

Total Liabilities 6,670

Net Assets:

Unrestricted	618,281
Temporarily Restricted	<u>290,920</u>

Total Net Assets 909,201

Total Liabilities and Net Assets \$ 915,871

See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.**Robert, Louisiana****Statement of Activities****For the Year Ended December 31, 2010**

	Unrestricted	Temporarily Restricted	Total
Support and Revenues:			
Rural Fire District No. 2 Contract Fees:			
Ad Valorem Taxes	\$ -	\$ 221,785	\$ 221,785
State Revenue Sharing	-	36,087	36,087
Fire Insurance Premium Rebate	-	12,562	12,562
Contributions by Wal-Mart Distribution Center	89,192	-	89,192
Interest Income	1,287	1,213	2,500
Miscellaneous	1,741	1,160	2,901
Donations & Fund Raising	10,967	-	10,967
Net Assets Released from Restrictions - Restriction Satisfied by Payments	293,452	(293,452)	-
Total Support and Revenues	396,639	(20,645)	375,994
Expenses:			
Program Services - Fire Protection:			
Depreciation	29,398	-	29,398
Fire Station Supplies	5,669	-	5,669
Fuel	10,850	-	10,850
Fund Raising	7,984	-	7,984
Insurance	41,092	-	41,092
Repairs and Maintenance	25,209	-	25,209
Salaries & Related Benefits	115,278	-	115,278
Telephone	4,790	-	4,790
Utilities	12,004	-	12,004
Other	21,063	-	21,063
Total Program Services	273,337	-	273,337
Supporting Services:			
Accounting and Auditing	10,886	-	10,886
Total Supporting Services	10,886	-	10,886
Total Expenses	284,223	-	284,223
Operating Income / (Loss)	112,416	(20,645)	91,771
Other Income / (Expenses):			
Debt Service	(38,273)	-	(38,273)
Total Other Income / (Expenses)	(38,273)	-	(38,273)
Change in Net Assets	74,143	(20,645)	53,498
Net Assets - Beginning of the Year	576,205	311,565	887,770
Equipment Purchased	(32,067)	-	(32,067)
Net Assets - End of the Year	\$ 618,281	\$ 290,920	\$ 909,201

See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Statement of Cash Flows
For the Year Ended December 31, 2010

Cash Flows from Operating Activities:

Operating Income / (Loss)	\$ 91,771
Adjustments to Reconcile Change in Net Assets to	
Net Cash Provided by Operating Activities:	
Depreciation	29,398
(Increase) Decrease in Accounts Receivable	21,159
Increase (Decrease) in Accounts Payable	<u>(15,524)</u>
Net Cash Provided / (Used by) by Operating Activities	126,804

Cash Flows from Investing Activities:

Equipment Purchased by the Eighth Ward	(20,000)
Equipment Purchased by Fire District No. 2	<u>(32,067)</u>
Net Cash Provided / (Used by) by Investing Activities	<u>(52,067)</u>

Cash Flows from Financing Activities:

Debt Service	<u>(38,273)</u>
Net Cash Provided / (Used by) by Financing Activities	<u>(38,273)</u>

Net Increase (Decrease) in Cash	36,464
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Cash - Beginning of the Year	<u>472,717</u>
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Cash - End of the Year	<u><u>\$ 509,181</u></u>
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See accompanying notes and accountants' report.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Notes to the Financial Statements
As of and for the Year Ended December 31, 2010

Introduction

The Eighth Ward Volunteer Fire Department, Inc. (hereinafter referred to as the "Department") is a Louisiana non-profit corporation. Its purpose is to operate exclusively as a volunteer fire-fighting organization to provide fire protection and emergency response services in the community of Robert and surrounding rural areas. The Department is governed by a board of directors and officers consisting of a chief, a president, a training chief, a secretary, and a treasurer, each of which is elected by the membership. The Department maintains an office in one fire station, and maintains equipment in two fire stations in the Robert community.

I. Summary of Significant Accounting Policies

A. Basis of Presentation

The financial statements have been prepared on an accrual basis and in conformity with standards generally accepted in the United States of America.

B. Fund Accounting

The accounts of the Department are maintained in accordance with the principles of fund accounting whereby resources are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund. Externally restricted funds may only be utilized in accordance with the purposes established by the source of the funds and are in contract with unrestricted fund over which the Board retains full control to use in achieving any of its purposes.

The accompanying financial statements present financial resources accounted for in the following funds:

The Rural Fire District No. 2 Current Restricted Fund represents revenue and expenses related to the operation of fire protection and emergency response services in the unincorporated rural areas surrounding the community of Robert under the terms of an agreement between the Department and the Rural Fire Protection District No. 2 of Tangipahoa Parish.

The accompanying financial statements include the assets, liabilities, and fund balance and the support, revenue, expenses, and capital additions and cash flows reported in funds other than the Rural Fire Protection District No. 2 Current Restricted Fund. These funds are considered unrestricted.

C. Restrictions on Net Assets

The Rural Fire Protection District No. 2 Current Restricted Fund is considered temporarily restricted because under the terms of the contract with the District, these funds "shall be expended solely for the purposes of operating, maintaining, and / or purchasing of equipment or supplies and salaries if approved by Fire District No. 2."

D. Support and Revenue

Support consists primarily of contract payments received from the District in the form of ad valorem taxes, state revenue sharing, and fire insurance rebates. The Department receives a percentage of the total

Eighth Ward Volunteer Fire Department, Inc.

Robert, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 2010

funds available to the District based on a formula contained in the contract agreed to by all participating departments in Tangipahoa Parish. The ad valorem tax allocation is established each January and is disbursed by the District quarterly. State revenue sharing and fire insurance rebates are disbursed to participating departments by the District as the funds become available. As a result, ad valorem taxes and interest income are recognized as income when earned. State revenue sharing, fire insurance rebates, and all other revenues are recognized as income when received. The Department also receives a yearly contribution from the Wal-Mart Distribution Center that is passed through the District. These monies are accounted for in a separate bank account called the Grant Account and are recognized as received.

E. Cash

Cash includes demand deposits.

F. Fixed Assets

Fixed assets are capitalized at historical cost or estimated cost (the extent to which fixed asset costs have been estimated and the methods of estimation should be disclosed) if historical cost is not available. Donated assets are recorded as fixed assets at their estimated fair market value at the date of donation.

Capital assets are recorded in the Statement of Net Assets and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Life</u>
Land	N/A
Buildings	40
Vehicles	15
Equipment	5

G. Income Taxes

The Department qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. However, should the Department engage in activities unrelated to its exempt purpose, taxable income could result.

H. Fair Values of Financial Instruments

The Department's financial instruments, none of which are held for trading purposes, include cash. The carrying amounts reported in the statement of financial position approximate fair value because of the short maturities of those instruments.

I. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 2010

amounts of support and revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

J. Statement of Cash Flows

For the purposes of the statement of cash flows, all investments with a maturity of 90 days or less from the date of purchase are considered to be cash equivalents.

K. Financial Statement Presentation

The Department is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Department does not currently have any permanently restricted net assets.

L. Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions.

All contributions are considered to be unrestricted and available for use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases these net asset classes. However, if a restriction is fulfilled in the same reporting period in which the contribution is received, the Department reports the support as unrestricted.

2. Cash

Cash at December 31, 2010 consisted of the following:

Interest Bearing Demand Deposits	<u>\$ 509,181</u>
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3. Receivables

Receivables include amounts due from the Rural Fire Protection District No. 2 at December 31, 2010 and are summarized as follows:

Due from Rural Fire Protection District No. 2:	
Rural Fire Protection District No. 2 Contract Fees	<u>\$ 45,938</u>
Total	<u>\$ 45,938</u>

No allowance for uncollectible accounts is required at December 31, 2010.

Eighth Ward Volunteer Fire Department, Inc.

Robert, Louisiana

Notes to the Financial Statements (Continued)

As of and for the Year Ended December 31, 2010

4. Fixed Assets

The following is a summary of fixed assets as of December 31, 2010:

	Balance 12/31/09	Increases	Decreases	Balance 12/31/10
Capital Assets not Depreciated:				
Land	\$ 31,880	\$ 20,000	\$ -	\$ 51,880
Total Capital Assets not Depreciated	31,880	20,000	-	51,880
Other Capital Assets:				
Buildings	84,097	-	-	84,097
Equipment	29,782	-	-	29,782
Vehicles	335,086	-	-	335,086
Total Other Capital Assets	448,965	-	-	448,965
Less Accumulated Depreciation:				
Buildings	8,584	2,102	-	10,686
Equipment	7,095	5,957	-	13,052
Vehicles	95,015	21,339	-	116,354
Total Accumulated Depreciation	110,694	29,398	-	140,092
Other Capital Assets, Net	338,271	(29,398)	-	308,873
Totals	\$ 370,151	\$ (9,398)	\$ -	\$ 360,753

5. Donated Services and Facilities

All of the Department's program and supporting services are provided by volunteers. No amounts have been included in the financial statements for donated services or facilities since no objective basis is available to measure the value of such services and facilities.

6. Uncertainty in Income Taxes

The Department files information returns in the U.S. federal jurisdiction. The Department is no longer subject to U.S. federal examinations for years before 2006 and, currently, there are no returns under examination. The Department has taken no tax positions that it considers to be an uncertain tax position.

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Notes to the Financial Statements (Continued)
As of and for the Year Ended December 31, 2010

7. Concentrations

During the year ended December 31, 2010, \$270,434, or 72%, of the Department's gross revenues were derived from appropriations from the Tangipahoa Parish Rural Fire Protection District No. 2.

8. Contract with the Rural Fire Protection District No. 2

The Tangipahoa Parish Council (the parish governing authority) created the Rural Fire Protection District No. 2 of Tangipahoa Parish (the "District") funded by an ad valorem tax to provide fire protection and emergency response services in the rural areas of the parish. The boundaries of the District include the unincorporated areas of Tangipahoa Parish.

The Department adopted a resolution and entered into an agreement with the District to provide fire protection and emergency response services in the unincorporated areas of the Eighth Ward of Tangipahoa Parish. Funding is provided by an ad valorem tax and related state revenue sharing. Under the terms of the contract with the District, these funds *"shall be expended solely for the purposes of operating, maintaining, and / or purchasing of equipment or supplies and salaries if approved by Fire District No. 2."* Equipment purchased remains the property of the District and is not recorded in the accompanying financial statements.

9. Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued, May 25, 2011, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

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Independent Accountant's Report on Applying Agreed-Upon Procedures

To the Board of Directors
Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana 70455

I have performed the procedures included in the *Louisiana Government Audit Guide* and enumerated below, which were agreed to by the management of Eighth Ward Volunteer Fire Department, Inc. (A nonprofit corporation) and the Legislative Auditor, State of Louisiana, solely to assist the users in evaluating management's assertions about Eighth Ward Volunteer Fire Department's compliance with certain laws and regulations during the year ended December 31, 2010 included in the accompanying *Louisiana Attestation Questionnaire* and the additional agreed-upon procedures as required by the Legislative Auditor, State of Louisiana for the fiscal year ended December 31, 2010. This agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Federal, State, and Local Awards

1. Determine the amount of federal, state, and local award expenditures for the fiscal year, by grant and grant year.

Eighth Ward Volunteer Fire Department, Inc. had the following local awards at December 31, 2010:

Tangipahoa Parish Rural Fire District No. 2	\$ 270,434
Total	<u>\$ 270,434</u>

2. For each Federal, state, and local award:

- Randomly select 6 disbursements from each award administered during the period under examination, provided that no more than 30 disbursements in total will be selected.

Six disbursements were selected for each local award.

- Trace the six disbursements to supporting documentation as to proper amount and payee.

I examined supporting documentation for all selected disbursements and found that payment was for the proper amount and made to the correct payee.

Phil Hebert, CPA

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- Determine if the six disbursements were properly coded to the correct fund and general ledger account.

All the selected payments were properly coded to the correct fund and general ledger account.

- Determine whether the six disbursements received approval from proper authorities.

Inspection of documentation supporting the selected disbursements indicated approval from proper authorities.

- For federal awards, determine whether the disbursements comply with the applicable specific program compliance requirements summarized in the Compliance Supplement (or contained in the grant agreement, if the program is not included in the Compliance Supplement) and for state and local awards, determine whether the disbursements comply with the grant agreement, relating to:

- Activities allowed or unallowed
- Eligibility
- Reporting

There were no Federal awards.

For the local awards, I determined that each of the disbursements selected were expended for the purposes of operating, maintaining, and/or purchasing equipment and supplies, and additionally for salaries if approved by Fire District No. 2, as required in the 2010 agreement with Tangipahoa Parish Rural Fire Protection District No. 2.

3. For the programs selected for testing in item (2) that have been closed out during the period under review, compare the close-out report, when required, with the entity's financial records to determine whether the amounts agree.

There were no close out reports for awards during the period.

Meetings

4. Examine evidence indicating that agendas for meetings recorded in the minute book were posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Eighth Ward Volunteer Fire Department, Inc. did post the required notice of each meeting and the accompanying agenda as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Comprehensive Budget

5. For all grants exceeding five thousand dollars, determine that each applicable federal, state, or local grantor agency/agencies was provided with a comprehensive budget of those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance.

A comprehensive budget was submitted to the Tangipahoa Parish Rural Fire District No. 2.

Phil Hebert, CPA

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Prior Comments and Recommendations

6. My engagement will include a review of any prior-year suggestions, recommendations, and/or comments and will indicate the extent to which such matters have been resolved.

As part of this engagement I reviewed the prior year recommendations and indicated the extent to which such matters have been resolved in the Schedule of Prior Year Findings.

I was not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, I do not express such an opinion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

This report is intended solely for the use of management of Eighth Ward Volunteer Fire Department, Inc. and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Phil Hebert

Phil Hebert, CPA

A Professional Accounting Corporation

May 25, 2011

Eighth Ward Volunteer Fire Department, Inc.
Robert, Louisiana
Schedule of Prior Year Findings
For the Year Ended December 31, 2010

Section I - Internal Control and Compliance Material to the Financial Statements

2009-1 Code of Ethics for Public Officials and Public Employees

Condition: The Fire Chief's daughter is employed as a part-time fire fighter of Eighth Ward Volunteer Fire Department, Inc.

Recommendation: I recommend the Fire Department request an opinion from the Ethics Board regarding the continued employment of the Fire Chief's daughter.

Action Taken: The Department received a letter from the Ethics Board in March 2010 stating that the Fire Chief's daughter must be terminated. She was promptly terminated.

Resolved: Fully

Section II - Internal Control and Compliance Material to Federal Awards

Section II not applicable.

Section III - Management Letter

Section III not applicable.

This schedule has been prepared by management.

RESOLUTION

WHEREAS, Eighth Ward Volunteer Fire Department, as a part of its review of the financial statements as of December 31, 2010, and for the one year period then ended, is required to complete the Louisiana Attestation Questionnaire furnished by the Louisiana Legislative Auditor, and,

WHEREAS, upon completion, the questionnaire must be presented to and adopted by the board of directors of the Eighth Ward Volunteer Fire Department, by means of a formal resolution in an open meeting, and,

WHEREAS, the completed questionnaire and a copy of its adoption must then be given to the accountant at the beginning of the attestation engagement. The accountant will, during the course of his attestation engagement, test the accuracy of the responses in the questionnaire,


WHEREAS, the Louisiana Attestation Questionnaire was reviewed and all questions answered by the board of directors of the Eighth Ward Volunteer Fire Department,

THEREFORE BE IT RESOLVED that the Eighth Ward Volunteer Fire Department hereby adopts this resolution on 12/14/2010 by the following roll call vote:

YEAS: 18

NAYS: 0

ABSENT: 7


Secretary/Treasurer


Chief

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Quasi-public Entities)

Phil Hebert, CPA
P.O. Box 1151
Ponchatoula, LA 70454

In connection with your review of our financial statements as of December 31, 2010 and for the period then ended, and as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you. We accept full responsibility for our compliance with the following laws and regulation and the internal controls over compliance with such laws and regulations. We have evaluated our compliance with the following laws and regulations prior to making these representations.

These representations are based on the information available to us as of 12/14/2010

Federal, State, and Local Awards

We have detailed for you the amount of Federal, state and local award expenditures for the fiscal year, by grant and grant year.

Yes ☒ No ☐

All transactions relating to federal, state, and local grants have been properly recorded within our accounting records and reported to the appropriate state, federal, and grantor officials.

Yes ☒ No ☐

The reports filed with federal, state, and local agencies are properly supported by books of original entry and supporting documentation.

Yes ☒ No ☐

We have complied with all applicable specific requirements of all federal, state, and local programs we administer, to include matters contained in the OMB Compliance Supplement, matters contained in the grant awards, eligibility requirements, activities allowed and unallowed, and reporting and budget requirements.

Yes ☒ No ☐

Open Meetings

Our meetings, as they relate to public funds, have been posted as an open meeting as required by LSA-RS 42:1 through 42:12 (the open meetings law).

Yes ☒ No ☐

Budget

For each federal, state, and local grant we have filed with the appropriate grantor agency a comprehensive budget for those grants that included the purpose and duration, and for state grants included specific goals and objectives and measures of performance

Yes [☒] No []

Prior Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes [☒] No []

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations. We have made available to you documentation relating to the federal, state, and local grants, to include the applicable laws and regulations.

We have provided you with any communications from regulatory agencies or other sources concerning any possible noncompliance with the foregoing laws and regulations, including any communications received between the end of the period under examination and the issuance of this report. We will also disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies any known noncompliance which may occur up to the date of your report.

Nathan Staker Fire Chief 1-13-2011 Date

Cindy Overmire Treasurer 1-13-2011 Date

Wally Clark President 1-13-2011 Date